I hereby certify that this correspondence is being deposited with the U.S. Postal Service as Express Mail, Airbill No. EV 466148334 US, in an envelope addressed to. MS Amendment, Commissioner for Patents, P.O. Box 1450, Alexandria, VA

22313-1450, on the date shown below.

Dated: March 15, 2005

Signature:

Docket No.: SIW-031

(PATENT)

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

In re Patent Application of: Toshihiko Suenaga et al.

Application No.: 10/058657

Confirmation No.: 3863

Filed: January 28, 2002

Art Unit: 1745

For: FUEL CELL AND FUEL CELL STACK

Examiner: T. M. Dove

AMENDMENT IN RESPONSE TO NON-FINAL OFFICE ACTION

MS Amendment Commissioner for Patents P.O. Box 1450 Alexandria, VA 22313-1450

Dear Sir:

INTRODUCTORY COMMENTS

In response to the Office Action dated December 1, 2004 (Paper No. 20041126), please amend the above-identified U.S. patent application as follows:

Amendments to the Claims are reflected in the listing of claims which begins on page 2 of this paper.

Remarks/Arguments begin on page 6 of this paper.